

CITY OF HARRINGTON
ORDINANCE NO. 17-01

**AN ORDINANCE AMENDING CHAPTER 378, TAXATION, OF THE CODE OF
THE CITY OF HARRINGTON TO REMOVE THE REQUIREMENT FOR
SENIOR CITIZENS TO APPLY EVERY YEAR AND ADOPT OTHER CHANGES**

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF
HARRINGTON IN COUNCIL MET:

Section 1. That § 378-11 shall be amended by deleting the existing section and substituting in lieu thereof the following:

The applicant shall have maintained his/her principal place of residence in the State of Delaware for the five years immediately preceding the tax year for which application is being made. In addition, the dwelling for which the exemption is sought must be the principal place of residence of the applicant at the time of application and must have been the principal place of residence for the twelve (12) months immediately preceding the tax year for which application is being made. If at any time the dwelling is no longer the principal place of residence of the applicant, the discount will be removed for all future tax years. The applicant may apply for partial tax relief again if they once again meet the eligibility requirements.

Section 2. That § 378-12 shall be amended by deleting the existing section and substituting in lieu thereof the following:

Title to the property for which the exemption is sought must be in the name of applicant or in the name of the applicant and the applicant's spouse or in the name of a revocable grantor trust as reflected in the official records of Kent County.

Section 3. That § 378-14 shall be amended by deleting the existing section.

Section 4. That § 378-15 B shall be amended by deleting the existing subsection and substituting in lieu thereof the following:

B. Applications for partial tax relief for senior citizen and disabled property owners shall be submitted to the City Clerk and/or his/her designee by May 31 for the upcoming tax year. If May 31 falls on a weekend or holiday, applications shall be due the first working day following May 31.

Section 5. That § 378-15 C shall be amended by deleting the existing subsection and substituting in lieu thereof the following:

C. Applicants filing for partial tax relief based on disability must apply every year to continue to qualify for partial tax relief. Applicants filing for partial tax relief based on age do not need to apply every year to continue to qualify. If the applicant is ineligible when applying or the discount is removed from a property because the applicant becomes ineligible, then the applicant must apply again when all eligibility requirements are met in order to receive the discount.

Repealer. All ordinances and parts of ordinances inconsistent with the provisions of this Ordinance are hereby repealed.

Effective Date. The Clerk of Council shall certify to the adoption of this Ordinance and cause the same to be published as required by law; and this Ordinance shall take effect and be in force from and after its approval by Council.

SO ORDAINED by the majority of Council Members present at a regular session of Harrington City Council, to be effective upon signing.

Anthony R. Moyer, Mayor

Attest: _____
Kelly Blanchies, Clerk of Council

Date of Adoption: _____

SYNOPSIS

This Ordinance amends Chapter 378, Taxation, to remove the requirement for senior citizens to apply for the property tax discount annually, to clarify that the tax discount will be removed if the property owner becomes ineligible, to remove the proportionate discount based on owner eligibility, to remove the automatic discount for those qualifying for the Kent County elderly/disability tax exemption, and to remove the language specific to the 2012-2013 tax year.

First Reading: _____

Public Hearing: _____

Second Reading: _____